

## **§ 75.104**

No. 2 of 1970; and Executive Order No. 11541.

(c) Subpart F of this part is authorized under the Single Audit Act Amendments of 1996, (31 U.S.C. 7501–7507).

### **§ 75.104 Supersession.**

As described in § 75.110, this part supersedes:

(a) The following OMB guidance documents and regulations under Title 2 of the Code of Federal Regulations:

(1) A–21, “Cost Principles for Educational Institutions” (2 CFR part 220);

(2) A–87, “Cost Principles for State, Local and Indian Tribal Governments” (2 CFR part 225) and also FEDERAL REGISTER notice 51 FR 552 (January 6, 1986);

(3) A–89, “Federal Domestic Assistance Program Information”;

(4) A–102, “Grant Awards and Cooperative Agreements with State and Local Governments”;

(5) A–110, “Uniform Administrative Requirements for Awards and Other Agreements with Institutions of Higher Education, Hospitals, and Other Non-profit Organizations” (codified at 2 CFR 215);

(6) A–122, “Cost Principles for Non-Profit Organizations” (2 CFR part 230);

(7) A–133, “Audits of States, Local Governments and Non-Profit Organizations, and

(8) Those sections of A–50 related to audits performed under subpart F of this part.

(b) This part also supersedes HHS’ regulations at 45 CFR parts 74 and 92.

### **§ 75.105 Effect on other issuances.**

For Federal awards subject to this part, all administrative requirements, program manuals, handbooks and other non-regulatory materials that are inconsistent with the requirements of this part are superseded upon implementation of this part by the HHS awarding agency, except to the extent they are required by statute or authorized in accordance with the provisions in § 75.102.

### **§ 75.106 Agency implementation.**

HHS is implementing the language in 2 CFR part 200 in these codified regulations.

## **45 CFR Subtitle A (10–1–15 Edition)**

### **§ 75.107 OMB responsibilities.**

OMB will review HHS agency regulations and implementation of 2 CFR part 200, and will provide interpretations of policy requirements and assistance to ensure effective and efficient implementation. Any exceptions will be subject to approval by OMB. Exceptions will only be made in particular cases where adequate justification is presented.

### **§ 75.108 Inquiries.**

Inquiries concerning 2 CFR part 200 may be directed to the Office of Federal Financial Management, Office of Management and Budget, in Washington, DC. Inquiries concerning 45 CFR part 75 should be addressed to the HHS awarding agency, cognizant agency for indirect costs, cognizant or oversight agency for audit, or pass-through entity as appropriate.

### **§ 75.109 Review date.**

OMB will review 2 CFR part 200 and HHS will review 45 part 75 at least every five years after December 26, 2013.

### **§ 75.110 Effective/Applicability date.**

(a) The standards set forth in this part which affect administration of Federal awards issued by Federal agencies become effective December 26, 2014. For the procurement standards in 2 CFR 200.317–200.326, non-Federal entities previously subject to OMB Circular A–110 may continue to comply with the procurement standards in previous OMB guidance (superseded by this part as described in 2 CFR 200.104) for one additional fiscal year after this part goes into effect. If an entity chooses to remain with the previous procurement standards for an additional fiscal year before adopting the procurement standards in this part, they must document this decision in their internal procurement policies, in accordance with the guidance in appendix XI to this part.

(b) The standards set forth in subpart F of this part and any other standards which apply directly to HHS agencies will be effective December 26, 2013, and will apply to audits of fiscal years beginning on or after December 26, 2014.